

| | | | | | |
|----|---|-------|-----|---|-------|
| 直材 | ① | 1,400 | × 3 | = | 4,200 |
| 直材 | ② | 800 | × 3 | = | 2,400 |
| ⑤ | ① | 1,500 | × 2 | = | 3,000 |
| | | | | | 9,600 |

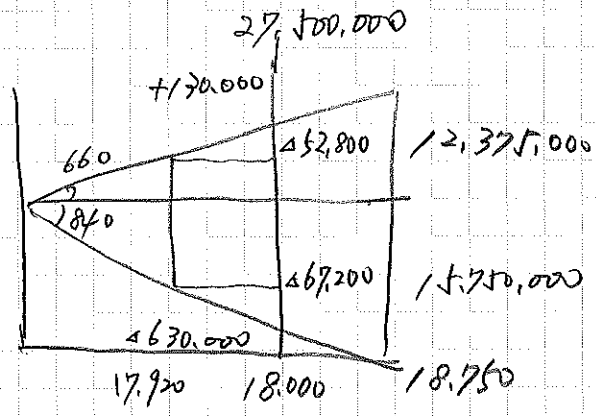
| | |
|---------|-------|
| 仕入 | |
| 2,100 | 9,100 |
| (840) | |
| 8,400 | |
| (8,960) | 1,400 |
| | (700) |

| | |
|------|-------|
| 製品 | |
| 900 | 9,300 |
| 9100 | |
| | 1700 |

⑤①

| | | |
|-------|--|------------------|
| 1,450 | | △ 1,270,000 |
| 1,400 | | △ 280,000 |
| | | 25,200 25,400 |

⑤②



⑤③ 標準価 × 実数量

⑤④

材料原価 1,270,000

<労比差異確認>

| | | |
|-----|--|------------------|
| 795 | | 137,500 |
| 800 | | 144,000 |
| | | 26,880 26,700 |

| | | |
|-------|-------|----------------|
| <tx品> | 1,400 | 155,965 |
| 製品 | 700 | 77,982 |
| 在庫 | 9,300 | 1,036,053 (不利) |
| | | 11,400 |

<地(除.標)>

⊖ 280,000 + 52,800 + 67,200 = 400,000

⊕ 130,000 + 137,500 + 144,000 = 407,500

⑤⑤ 問題 2

⑤⑥ 問題 3 ⑤⑦

1

| | | |
|-----|--|----------------|
| 905 | | △ 15,200 |
| 900 | | △ 36,000 |
| | | 3,000 3,040 |

2

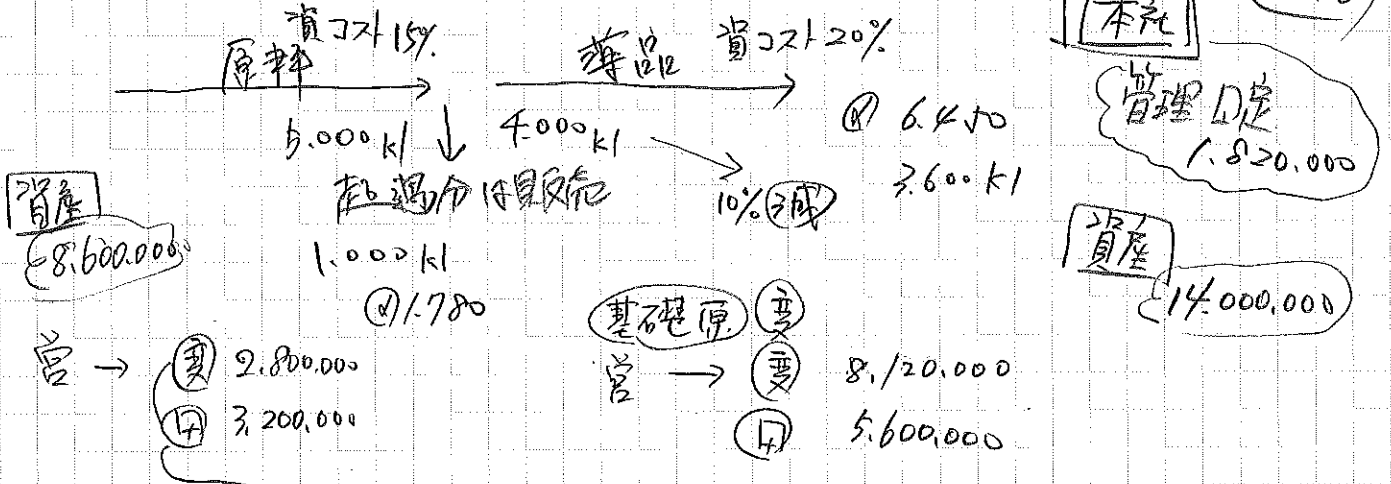
| | | |
|-----|--|----------------|
| 968 | | △ 36,160 |
| 960 | | △ 19,200 |
| | | 4,500 4,520 |

3

| | | |
|-------|--|--------------|
| 1,050 | | △ 19,200 |
| 1,020 | | 91,800 |
| | | 1,050 960 |

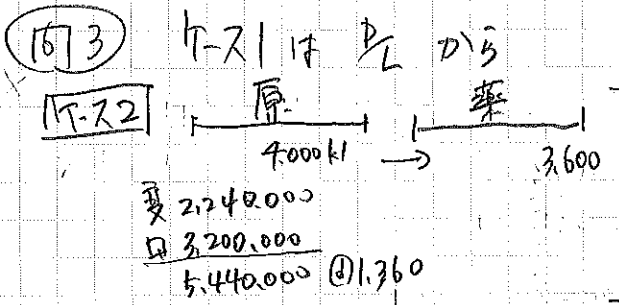
| | |
|--------|--------|
| 標準 | 1,400 |
| ⑤⑧ | 1,450 |
| 27,000 | 25,400 |
| KS | 1,600 |

全経173回 原価計算

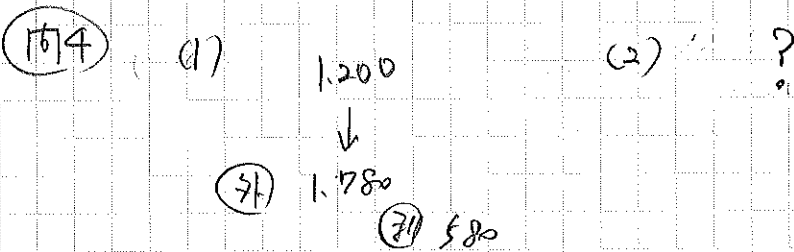


問1 $(2,800,000 + 3,200,000) \div 5,000 \text{kl} = 1,200$ (内部利益率)

問2 上記の問1はV.F.Aの2%をさす代位 (内部取引注)



| | 原 | 管 | 本 | 合計 |
|---|-----------|------------|-----------|------------|
| 売 | 5,440,000 | 2,220,000 | | 23,220,000 |
| 変 | 2,240,000 | 17,360,000 | | 10,360,000 |
| 口 | 3,200,000 | 5,600,000 | 1,820,000 | 10,620,000 |



問5 $580,000 - 8,600,000 \times 15\% = \Delta 710,000$ (内部利益0)
 $4,700,000 - 14,000,000 \times 20\% = 1,900,000$

問7

| 原料 | 管 | 本 |
|-------------------------------|-----------------------------|------------|
| 売 @ 1,780 × 5,000 = 8,900,000 | | 23,220,000 |
| 変 2,800,000 | @ 1,780 × 4,000 = 8,120,000 | 15,240,000 |
| 口 3,200,000 | | 7,980,000 |
| 2,900,000 | | 5,600,000 |
| | | 2,380,000 |

$2,900,000 - 8,600,000 \times 15\% = 1,610,000$ $2,380,000 - 14,000,000 \times 20\% = \Delta 420,000$